

Community Restorative Justice Ireland

Northern Ireland · Charity number 103318

Details

Known as	CRJI
Status	Received
Registered	2016-01-12
Register	View on the Charity Commission for Northern Ireland register

Contact

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Website	www.crjireland.org

Activities

Purposes: To advance reconciliation and conflict resolution, citizenship and community development through the promotion, development and delivery of restorative justice, restorative practices and mediation throughout society in an effort to heal hurt and harm in particular but not exclusively by: (a) working to heal hurt and harm, to support offenders / harm doers and victims / survivors of crime and anti-community behaviour; (b) working with those who are deemed the most vulnerable, disadvantaged and disenfranchised as well as those who are at an increased risk of becoming involved in harm doing or crime; (c) supporting individuals and groups in the community including families, young people, ethnic minority groups and others; (d) to advance community safety and restorative wellbeing via the delivery of specialist and innovative programmes to create a peaceful and inclusive society. To advance education, raise awareness and understanding of restorative practices, restorative justice and related issues impacting the community through training, advocacy, peer support, community engagement and by any other charitable means. To advance health and wellbeing by promoting the preservation of health and delivering, or assisting to deliver, specialist programmes. To prevent or relieve poverty by any charitable means as the directors may decide.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or

other disadvantage

How the charity works: Accommodation/housing,Advice/advocacy/information,Community development,Counselling/support,Criminal justice,Cross-border/cross-community,Education/training,Human rights/equality,Research/evaluation,Rural development,Volunteer development,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Interface communities,Men,Mental health,Parents,Tenants,Travellers,Unemployed/low income,Victim support,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,964,165	£1,842,817	£-394,462	25

Trustees

Name	Role	Appointed
Geri McCartney		
Mr Joseph Molloy		
Mr Kieran Mcevoy		
Mr Michael O'hara		
Mr Tomas Boyd		
Ms Christine Poland		
Ms Sarah Reid		

Accounts

COMPANY REGISTRATION NUMBER: NI042773
CHARITY REGISTRATION NUMBER: 103318

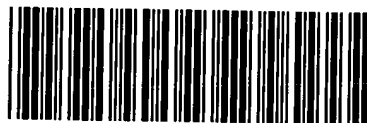
Community Restorative Justice Ireland

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2025

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Community Restorative Justice Ireland
Financial Statements

Year Ended 31 March 2025

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Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2025

The Trustees, who are also the Directors for the purposes of company law, submit their report together with the audited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered office: 199 Falls Road,
Belfast, BT12 6BE
Company Registration number: NI 042773
Northern Ireland Charity Commission No: NIC 103318

Board Overview

The appointed Office Bearers and Board Members who held office

M O'Hara	(Chairperson)
Fr G Donegan	(resigned 21/10/2024)
K McEvoy	(Director)
C Poland	(Director)
B Wright	(resigned 21/10/2024)
R McLernon	(resigned 21/10/2024)
Sadie Reid	(Director)
Tomas Boyd	(Secretary)
Geri McCartney	(Vice Chair/Treasurer)
Joe Molloy	(Director)

The Board recognised the need to build further capacity and began to examine the additional skill-sets that would be required to support strategic development of the Board in order to fully execute on roles and responsibilities.

In December 2024, following consent granted by the Charity Commission, a Special General Meeting was held at which members passed a Special Resolution to amend the Articles of Association. These amendments were designed to better reflect the charitable purposes of CRJI and to update the full Memorandum and Articles of Association in line with current company law and modern governance standards.

In addition, as part of our commitment to continuous improvement, the Board has formally agreed to adopt the Charity Commission's Code of Good Governance. This will support ongoing enhancement of organisational accountability, transparency, and effectiveness.

Structure, governance and management

The organisation is a charitable organisation recognised by HM Revenue & Customs and registered with the Charities Commission for Northern Ireland. As of March 2002, the organisation has been registered as a charitable company limited by guarantee established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees

No person shall become a member of the company unless:

- (a) that person has completed an application for membership in a form approved by the directors; and
- (b) directors have approved the application.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director:

- (a) by ordinary resolution, or
- (b) by a decision of the directors.

1. In any case where, as a result of death, the company has no members and no directors, the personal representatives of the last member to have died have the right, by notice in writing to appoint a person to be a director.
2. For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Risk management

CRJI maintains a comprehensive risk-management framework designed to safeguard staff, clients, and the wider community. Policies are reviewed and updated regularly to ensure compliance with legal, regulatory, and professional standards. The organisation adheres to its Standards & Values and meets all statutory requirements to mitigate risk and harm.

Organisational Safeguards & Compliance

CRJI:

- Is a member of NIVCA, availing of ongoing organisational support.
- Has outsourced HR functions to *Peninsula Business Services* for policy review, staff contracts, and professional HR advice.
- Is registered with the Equality Commission for Northern Ireland and undergoes annual monitoring.
- Conducts Risk Assessments across all projects.
- Submits quarterly monitoring and finance reports to all funders and completes both quarterly and annual Verification Reviews.
- Is an accredited organisation with the Department of Justice.
- Is regularly inspected by the Criminal Justice Inspectorate for Northern Ireland.
- Acts as Lead Partner for the *Outer West Family Support HUB* in partnership with the Belfast Trust.
- Has received the Department of Justice – Justice in the Community Award for “Rewarding Justice Champions”.
- Has been recognised as a ‘Robust’ organisation by the *Department for Communities* (Social Development Programme) and serves as Lead Partner for the *Social Environment Programme – Crime*.
- Has been recognised as a ‘Robust’ organisation by *The Executive Office*.
- Is accredited by Skills for Justice Awards as a Centre for Restorative Justice Training, completing annual EQA assessments.
- Is registered with the ICO.
- Is registered as an Equal Opportunities Employer.

Objectives and Activities

CRJI’s objectives and activities continue to focus on strengthening community safety, promoting restorative practices, and supporting individuals and communities.

Core Objectives

- Promote a non-violent approach to crime and anti-social behaviour.
- Increase awareness and acceptance of Restorative Justice principles, contributing to the development of Restorative Communities.
- Create an environment where victims and community members feel safe to express their experiences and emotions.
- Work collaboratively with communities to build safer, inclusive, and participatory neighbourhoods.
- Provide conflict mediation, resolution services, and community programmes to support good citizenship and address issues that may otherwise go unresolved.
- Train volunteer practitioners in restorative techniques to equip them to deliver high-quality community-based programmes.

Operational Overview

1. Organisational Growth and Strategic Development

Over the past year, CRJI continued to grow and diversify its operations, reflected in a significant increase in financial turnover. The organisation-maintained delivery of the STARS (Striving Towards a Restorative Society) programme—funded by The Executive Office (TEO) as part of the *Communities in Transition* (CiT) programme and delivered in partnership with NI Alternatives (NIA).

In addition, CRJI successfully tendered for new CiT-funded programmes in Community Safety in North Belfast and Lurgan, further expanding the organisation’s reach.

CRJI continues to sustain a broad portfolio of community support programmes through funding from: TEO, NIHE, NIACRO, DoJ, SSGT, BHSCT, DfC, and BCC.

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Despite the increased workload from new initiatives, CRJI remained firmly focused on its core mission: restorative conflict resolution and community support, placing itself at the heart of local communities and providing interventions to those most in need.

Community Safety and Restorative Approaches

DfC Programme Outcomes

CRJI contributes to the Department for Communities' objectives, including:

- Reduced overall crime rates
- Reduced anti-social behaviour (ASB)
- Reduced theft and violent crime
- Increased community pride

The restorative framework places victims' needs at the centre. Referrals come from police, community groups, and other stakeholders, involving issues such as ASB, burglary, theft, physical assaults, and punishment attacks.

Support includes:

- Development of safety plans
- Installation and distribution of home CCTV equipment
- Leaflets and social media safety advice
- Awareness-raising on ASB reporting
- Cross-community workshops
- Signposting networks for mental health, substance misuse, hate crime, and more

Family and Youth Support Programmes (BHSC Partnership)

CRJI works in partnership with the Belfast Health & Social Care Trust to deliver a range of family and youth-focused interventions.

Family Support Programme

A 6–9 week early intervention programme providing practical and emotional support through home visits.

- Referrals via Belfast Family Support Hubs
- Minimum: 12 home-visiting programmes annually (480 hours)
- Focus: building confidence, resilience, and independence

Family Support Hub

A multi-agency network supporting children and families (0–18 years).

- Accepts referrals
- Signposts families to relevant statutory, voluntary, and community services

Tier 3 Family Support Service

Interventions include:

- Parenting capacity building
- Support for social isolation, poor family routines, and parental stress
- Education on child development and communication
- Youth mentoring
- Support for families affected by addiction, domestic abuse, and mental health issues

Traveller Programme

A culturally sensitive programme raising awareness of available services and supporting Traveller families through:

- Family support
- Inclusion and personal development sessions
- Encouragement and motivation to make positive changes

GROW Project

Supports young people aged 12+ in LAC, residential, and aftercare settings.

- Person-centred, trauma-informed approach
- Weekly mentoring
- Access to therapy, education, employability, and family support
- Focus on addiction, mental health, trauma, displacement, risk-taking behaviour, and criminality
- Mentors engage for up to 6 months and collaborate with statutory partners

ASPIRE Programme (NIACRO)

Supports young males to realise aspirations and lead productive lives through:

- Well-being and substance use support
- Restorative interventions
- Education, training, and employment pathways
- Housing, CJS guidance, and personal development

Mediation and Community Support

MACS Project

Provides mediation and restorative support across Greater West Belfast, South Belfast, and East Belfast.
Support includes:

- Restorative dialogue and victim support
- Neighbour and family disputes
- ASB, addiction, youth concerns, threats, and hate crime
- Available to NIHE tenants, private homeowners, and community referrals

Restorative Approaches in Prison (RAP)

CRJI delivers restorative support to ex-offenders and those at risk of offending to:

- Reduce reoffending
- Support reintegration
- Strengthen family relationships
- Address emotional, mental health, and behavioural challenges

The programme focuses on:

- Accountability
- Reintegration
- Housing and practical needs
- Strength-based, person-centred dialogue

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Community Restorative Practice and Public Safety

ARCS (Assets Recovery Community Scheme)

CRJI operates an established home security scheme for individuals at heightened risk of domestic violence, and now also:

- Hate crime victims
- Those affected by serious ASB

The scheme improves safety, confidence, and willingness to report crime.

Over 200 homes received home security systems this year.

Referrals came from:

- Community organisations
- Council
- Housing associations
- PSNI
- Children's charities
- Migrant and Women's Centres

Community Safety — CiT

North Belfast

Addressed vulnerabilities including:

- Poverty and deprivation
- Mental health
- Peer pressure
- Limited educational opportunities
- Low confidence in policing

Initiatives included:

- Money lending awareness billboard campaign
- Drop-in clinics with support agencies
- Mental health and addiction initiatives
- Self-defence classes for young women
- Youth diversionary trips (e.g., 11–12 July period)
- Digital safety education delivered with Ineqe
- Youth empowerment programmes

Lurgan & Drumgask

Similar strategic themes to North Belfast.

Initiatives included:

- Billboard campaigns on illegal money lending
- FAST Programme for vulnerable families
- School-based awareness sessions
- 8-week high-risk youth programme (partners: PSNI, NIFRS, NIAS)
- Summer diversionary initiatives
- Mentor training in schools and youth clubs
- Monthly multi-agency meetings addressing organised crime and drugs

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STARS Programme (CiT)

CRJI, in partnership with NI Alternatives, continued to deliver extensive restorative training across all 8 CiT areas.
Programme features:

- Training in Restorative Justice and Restorative Practice
- Under-threat case interventions
- Support for organisations dealing with ASB, drug crime, paramilitarism, and community tensions
- Collaboration with policing, housing, transport, and community partners

Events included:

- Talk with Jo Berry (Building Bridges for Peace)
- Restorative Justice Week activities (November 17–23, 2024)

NFT: Nourish, Flourish, Thrive (Women's Programme)

Participants:

- 39 (Belfast)
- 10 (Derry)
- 12 (Dungiven)
- 6 (Lurgan)

All participants reported feeling empowered, gaining new skills, and applying restorative principles daily.

The year's funding included an **Independent Impact Assessment**, evaluating:

- Programme effects
- Sustainability
- Community resilience
- Long-term crime prevention outcomes

Dungiven Pilot Programme (TEO)

A 6-month pilot aiming to identify gaps in community services and embed restorative practice.

Achievements:

- Highly positive reception from community and volunteers
- Creation of a youth community hub (now open 6 evenings per week)
- RP training for young people and Young Ambassadors
- Delivery of the 12-week NFT Programme for women
- Partnership developed with Benbradagh Community Support
- Independent Community Audit commissioned to measure pre- and post-intervention impact

Department of Justice (DoJ) Funding

As one of only two accredited restorative organisations in Northern Ireland, CRJI receives DoJ funding to enhance restorative capacity and delivery.

This supports:

- Community safety through restorative interventions
- Non-violent, voluntary alternatives to address low-level criminality
- Mediation structures for community conflict
- Community-wide participation in restorative approaches
- Promotion of restorative standards and active citizenship

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Health & Wellbeing Programme

A holistic support programme designed to improve emotional, physical, and social wellbeing in CiT areas.
Features include:

- One-to-one mentoring
- Volunteer training
- Awareness raising
- Each participant receives an Enabling Positive Change budget to support personal goals

NEA – National Energy Action Programme

Focused on:

- Reducing isolation
- Improving wellbeing
- Offering warm, safe spaces during winter
- Providing skills-building activities

Activities included:

- Community kitchen sessions (one-to-one and group)
- Choir, line dancing, and cross-community sessions
- Holistic therapies, pottery, and themed lunches

334 participants engaged, each receiving a Winter Warmer Pack.

Winter Fuel Fund

Administered by CRJI (funded via NEA).

- Over **500 vouchers (£50 each)** provided for gas and electricity
- Distributed in December 2024 and January 2025
- Supported individuals and families most affected by the cost-of-living crisis
- Demonstrated the power of collaborative community partnerships

Training and Development

CRJI continues to prioritise the continuous professional development (CPD) of all staff and volunteers, while also delivering high-quality restorative training to community representatives and statutory partners.

Internal Training and Professional Development

This year, CRJI invested significantly in its **Skills for Justice Awards–approved training centre**, enabling delivery of *Skills for Justice Level 3: Understanding the Principles of Restorative Practice* to:

- PSNI Neighbourhood Policing Teams (NPT) in North and West Belfast and Derry
- New CRJI staff members
- Volunteers

CRJI aims to extend this training to all PSNI NPTs across Belfast and Derry, as well as to additional community organisations and statutory agencies within the next 12 months.

Accredited Training Delivered for Staff CPD

- Understanding Restorative Practices
- Skills for Justice Level 3 and Level 4
- Trauma-Informed Practices
- Suicide Awareness / Mind Skills
- Therapeutic Crisis Intervention

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- Domestic Abuse (Bystander Training)
- Child Protection – Level 2
- Vulnerable Adults – Level 2
- Health & Safety in the Workplace – Level 2
- SEA Leadership Award – Level 9
- Mentoring High-Risk Young People

External Training Delivery

CRJI delivered a wide range of OCN-accredited Restorative Practice and Restorative Justice programmes across Belfast, Newry, and Derry, awarding 245 certificates to participants completing OCN Levels 1–3.

Training continues to be delivered to:

- Community groups
- Schools
- Youth clubs
- Sports clubs

Accredited Training Delivered Externally

- Introducing Restorative Practices in Educational Settings – *OCN Level 2*
- Understanding Restorative Justice within a Community Setting – *OCN Level 2*
- Understanding Criminal Justice: Choices and Consequences for Youths – *OCN Level 1*
- Theories of Restorative Justice within a Community Setting – *OCN Level 3*
- Skills for Justice Awards – *Level 3*
- Young Ambassadors Programme (YAP)

Impact of Training Provision

The delivery of these programmes:

- Increased awareness and understanding of restorative practices across community and statutory sectors
- Strengthened community capacity to respond to local issues
- Supported the development of **inclusive, collaborative, and restorative solutions**
- Helped embed restorative principles within educational, policing, community, and youth settings

CEO / Senior Management Joint Initiatives

Engagement in Restorative Justice Working Groups

CRJI continues to maintain an active role in the **Restorative Justice Working Group (RJWG)** and associated subgroups. Participation includes:

- Regular attendance at meetings
- Contribution to discussions
- Providing feedback and input into working documents

The CEO has led this engagement on behalf of the organisation, ensuring consistent representation and strategic alignment.

CRJI has also liaised with key stakeholders outside the formal RJWG framework, strengthening collaboration and reducing duplication of effort across the restorative justice sector. Key partners include:

- Victim Support
- NI Alternatives (NIA)
- NIACRO
- PSNI

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Collaboration with the Department of Justice (DoJ)

CRJI has shared a comprehensive **menu of training** with the DoJ, expressing a willingness to deliver Skills for Justice (SFJ) training for prison staff and pilot new restorative training models.

Although CRJI and NIA have jointly developed a **CPD course in Restorative Practices** with Ulster University—designed for on-campus delivery—the joint nature of this programme limits flexibility compared to CRJI-led training.

CRJI has also been supporting the DoJ and the Interim Protocol Lead (IPL) in the development, promotion, and implementation of the new Northern Ireland Protocol for Restorative Justice. Support provided includes:

- Attendance at multiple meetings
- Input into the Training Framework
- Feedback on standards and implementation processes

This work will continue throughout 2025 in preparation for the launch of the new Framework in autumn 2025.

Community Resolution Pilot with PSNI

The CEO has taken a leading role in establishing a **Community Resolution Pilot** with the PSNI. The pilot launched in April 2025, enabling CRJI to receive Community Resolution Notices (CRNs) for low-level offences and work directly with clients to reduce reoffending.

During initial implementation, several issues emerged, including:

- Communication gaps
- Lower-than-anticipated referral volumes

The DoJ has acknowledged these concerns and is actively engaging with the CEO to resolve them and strengthen the referral pathway going forward.

Staff Wellbeing Strategy

As part of strengthening organisational culture and supporting staff retention and resilience, CRJI implemented a comprehensive **Staff Wellbeing Strategy** this year.

This strategy includes:

- Regular wellbeing check-ins
- Access to support resources and training
- Structured wellbeing activities
- Emphasis on reflective practice and staff support

The initiative ensures that staff working in high-demand community-facing roles are supported both professionally and personally.

Communications Strategy – Quarterly Newsletter

To enhance internal and external communication, CRJI introduced a **Quarterly Newsletter** as a key component of its communications strategy.

The newsletter aims to:

- Improve transparency across projects
- Highlight organisational achievements
- Share staff updates and successes
- Strengthen connections with community partners, funders, and stakeholders
- Showcase ongoing restorative initiatives

This new communication channel supports greater organisational visibility and reinforces CRJI's commitment to open and proactive engagement.

Achievements and Performance

Development of CRJI's Assessment Centre for Restorative Practice

Following the purchase of the Time Out Assessment Centre, CRJI's Assessment Centre for Restorative Practice received approval from Skills for Justice Awards to deliver a comprehensive range of regulated qualifications in community justice and learning and development.

The Centre undergoes annual external quality assurance, and on 30 August 2024 it was affirmed as an exemplar and fully compliant Centre. CRJI maintains robust structures for:

- Management
- Learner support
- Assessment
- Internal and external quality assurance

As the only approved Assessment Centre for Restorative Practice in Northern Ireland, CRJI is committed to expanding this training department and establishing itself as a centre of excellence for Community Restorative Practice.

CRJI also continues to support the DoJ and Interim Protocol Lead in increasing restorative justice capacity and establishing the new framework for community RP/RJ training and standardised practice models.

Community Safety and Restorative Interventions

CRJI worked closely with the PSNI, community groups, and statutory agencies to address a wide spectrum of community safety concerns, including:

- Violence reduction
- Prevention of crime and anti-social behaviour
- Responding to threats against vulnerable individuals and groups

Collaboration focused on improving safety, providing targeted supports, and addressing underlying causes of harm within communities.

Restorative Community Hub – Dungiven

At the request of The Executive Office (TEO), CRJI delivered a six-month intervention in **Dungiven** to identify gaps in rural services—particularly youth provision.

Key achievements in the first six months included:

- Establishment of a **Restorative Community Hub** (opened January 2025) in partnership with Benbradagh Community Support
- Introduction of restorative practice to young people
- Delivery of training programmes to youth workers and young people
- Completion of the 12-week NFT Programme for women
- Design and painting of a community mural of hope
- Community engagement events and multi-agency coordination
- Significant increase in interest for restorative approaches across the community

CRJI looks forward to continuing this work in the coming year and further embedding restorative methods in Dungiven.

Strengthening Internal Communication – Quarterly Staff Newsletter

To enhance communication and organisational cohesion, SMT introduced a Quarterly Staff Newsletter. This initiative enables staff to:

- Share updates from individual projects
- Welcome new staff and bid farewell to departing colleagues

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- Highlight achievements and success stories
- Promote upcoming training
- Celebrate staff contributions and commitment

The newsletter has been widely embraced and is now a valued element of CRJI's communication strategy

Staff Wellbeing and Recognition

CRJI continued to invest in staff wellbeing, with Wellbeing Champions leading monthly initiatives throughout the year. Highlights included:

- Wellbeing Away Day at Drumalis (January)
- Random Acts of Kindness Month (February)
- Move More March (a highly competitive step challenge)

These initiatives foster connection, resilience, and workplace wellbeing across the organisation.

CRJI was also proud to celebrate the recognition of our Traveller Hub Coordinator, who was nominated for an Aisling Award for ground-breaking work with St Mary's Primary School on Traveller culture, traditions, and shared experiences. This project made a profound impact on pupils and the wider school community.

New Counselling and Psychotherapy Service

CRJI's Health & Wellbeing Team launched a new counselling and psychotherapy service for adolescents aged 11–24 and their families.

Key features include:

- Developmental and systemic therapeutic approach
- Incorporation of restorative values and family-based sessions when appropriate
- Safe, non-judgemental therapeutic space
- Use of creative therapeutic tools such as SandSpace and art therapy

This service enhances early intervention and wellbeing support for young people across our communities.

Community Engagement and Impact

CRJI has been involved in a wide range of community initiatives throughout the year, including:

- 12-week Nourish, Flourish, and Thrive (NFT) wellness programme
- Breaking Free from Harmful Money Lending campaigns in North Belfast and Lurgan
- Colours of Community multicultural fun day in Marrowbone Park
- Awareness workshops on drug use and vaping
- Colin office achieving the Safe Place Silver Award for domestic violence support
- Hosting bi-monthly NIHE Housing Solutions clinics
- A diverse programme of events for Restorative Justice Week (November 2025)

CRJI also supported families through winter hardship by distributing:

- Food parcels
- Gas and electric vouchers
- Toys, clothing, and Christmas dinner hampers

Over **500 individuals and families** benefitted from these supports.

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Accreditation and External Recognition

In December 2025, CRJI underwent a Skills for Justice External Quality Assurance audit and received a glowing report. Additionally:

- The CEO and CRJI's SFJ Assessor both completed the Internal Quality Assurance (IQA) qualification
- CRJI was invited by the DoJ to deliver OCN Level 3 – Understanding Theories of Restorative Justice within a Community Setting to PSNI Community Officers and NI Probation Service Officers

These achievements reinforce our reputation as a high-quality training centre and sector leader.

International Engagement

The CEO represented CRJI at the **Tajik Community Policing Leadership Programme**, hosted by the US Consulate at Trinity College Dublin.

Alongside PSNI Superintendent Peter Brannigan, the CEO:

- Met with high-ranking officials from Tajikistan
- Engaged in dialogue on policing in post-conflict societies
- Shared CRJI's model of restorative justice and community-based approaches

The organisers highlighted CRJI's contribution as a standout element of the programme, demonstrating the organisation's growing international recognition.

Social Media

The development and embedding of a Social Media & PR strategy, has been transformational. It has succeeded in significantly raising the profile of CRJI both nationally and internationally. It has also been greatly received by our funders, community groups and statutory agencies.

Conclusion

Through the dedication, professionalism, and hard work of our staff and volunteers, CRJI has not only met but **exceeded** its planned initiatives this year. The organisation's achievements clearly demonstrate the continued need for our work at the heart of local communities and reinforce the vital role that restorative practice plays in promoting safety, wellbeing, and positive change.

On behalf of the Trustees, I would like to extend sincere thanks to our CEO, Senior Management Team, and all CRJI staff and volunteers for their unwavering commitment to the organisation and the communities we serve. Their passion and resilience remain the driving force behind our success.

Reserves policy

CRJI holds reserves to ensure financial resilience, support operational continuity, and manage unexpected changes in income or expenditure. Reserve levels are monitored quarterly and formally reviewed as part of the annual budgeting and audit process.

Restricted funds

Restricted funds are subject to specific donor or contract conditions. At 31 March 2025, restricted funds totalled £307,333.

Designated funds

Designated funds represent unrestricted funds that the Trustees have allocated for specific organisational purposes. At 31 March 2025, designated reserves totalled £202,720. These funds are reviewed annually to ensure they remain appropriate to the charity's needs.

General funds

General funds are unrestricted funds available to support the charity's ongoing work. At 31 March 2025, free reserves totalled £375,995.

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The Trustees aim to maintain free reserves equivalent to approximately three months of core expenditure (around £300,000). The current level is considered sufficient to support operational stability, manage cash-flow fluctuations, and ensure continuity of services.

Going concern

The Trustees confirm that, in their opinion, the organisation is a going concern. Based on projected income and current reserve levels, CRJI has adequate financial resources to continue operating for the foreseeable future.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 2nd December 2025 and signed on behalf of the board of trustees by:


M O'Hara
Trustee

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2025

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

Community Restorative Justice Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Community Restorative Justice Ireland

Year ended 31 March 2025

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of property valuations that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for is fraud in relation to asset valuations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

The current audit is conducted with professional skepticism using procedures that are in accordance with International Standards of Auditing.

In responding to the identified key audit matter above we evaluated the appropriateness of management judgements for company property with reference to external data assessing the completeness and accuracy of disclosures within the financial statements and concurred the valuation was materially consistent.

In addition to the above, our procedures to respond to risks identified include the following:

- Reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerns of actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meeting of those charged with governance;

Community Restorative Justice Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Community Restorative Justice Ireland

Year ended 31 March 2025

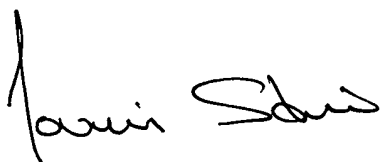
- Obtained an understanding of provision and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgement made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Loucas Stavri FCA (Senior Statutory Auditor)

For and on behalf of
Stavri Chartered Accountants & Statutory Auditor
Coleraine

Community Restorative Justice Ireland
Statement of Financial Activities
(incorporating income and expenditure account)
Year Ended 31 March 2025

	notes	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
Incoming resources					
Charitable activities	4.1	123,382	1,765,551	1,888,933	1,866,263
Investment income	4.2	2,266	-	2,266	1,377
Other income	4.3	72,966	-	72,966	70,000
Total income		198,614	1,765,551	1,964,165	1,937,640
Expenditure					
Charitable activities	5	35,255	1,807,562	1,842,817	1,920,680
Net income / (expenditure)		163,359	(42,011)	121,348	16,961
Transfer of funds	16	150,734	(150,734)	-	-
Net movement in funds		314,093	(192,745)	121,348	16,961
Reconciliation of funds					
Fund balances at beginning of the financial year	14/15	264,622	500,079	764,700	747,740
Total funds carried forward		578,715	307,333	886,048	764,700

There are no other gains or losses other than those listed above in net income / (expenditure) for the financial year.
All income and expenditure derive from continuing activities.

Community Restorative Justice Ireland
Statement of Financial Position

Year Ended 31 March 2025

	notes	2025 £	2024 £
Fixed assets			
Intangible assets	8	14,000	16,000
Tangible fixed assets	9	133,759	153,516
		147,759	169,516
Current assets			
Debtors	10	819,576	418,668
Cash at bank and in hand		313,175	339,028
		1,132,751	757,695
Creditors: amounts falling due within one year	11	(394,462)	(162,510)
Net current assets		738,289	595,185
Total assets less current liabilities		886,048	764,700
Net assets		886,048	764,700
Funds of the charity			
Restricted funds	14	307,333	500,079
Unrestricted funds	15	578,715	264,622
Total charity funds		886,048	764,700

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements of Community Restorative Justice Ireland, registered number NI 042773 and associated notes integral to the accounts, were approved by the board of trustees on and signed on its behalf by:

Michael O'Hara

M O'Hara
Trustee

Community Restorative Justice Ireland
Statement of Cash Flows

Year Ended 31 March 2025

	notes	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	17	(28,119)	23,121
Cash flows from investing activities			
Interest received	4.2	2,266	1,377
Payments to acquire intangible fixed assets	8	-	-
Payments to acquire tangible fixed assets	9	-	(20,000)
Cash flows generated from investing activities		2,266	(18,623)
Change in cash and cash equivalents in the financial year		(25,853)	4,498
Cash and cash equivalents at beginning of the financial year	18	339,028	334,530
Cash and cash equivalents at end of the financial year		313,175	339,028
Analysis of cash and cash equivalents:			
Cash at bank and short term deposit	18	313,175	339,028

Community Restorative Justice Ireland

Notes to the Financial Statements

Year Ended 31 March 2025

1 General information

The charitable organisation is a private company limited by guarantee, without share capital. It is registered in Northern Ireland and the address of the registered office is 199 Falls Road, Belfast, BT12 6BE

2 Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Charities SORP (FRS 102) - Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis following the Board's assessment of Community Restorative Justice Ireland results for the year; the year end financial position; the approved 2024/25 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. The Board believes the charity has adequate funding in place to continue in operational existence for the foreseeable future and therefore believe it appropriate for the financial statements to be prepared on a going concern basis.

There is no material uncertainty about the ability to continue as a going concern.

Community Restorative Justice Ireland is Public Benefit entity as defined by FRS 102.

The financial statements are prepared in GBP, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2025

3 Accounting policies (*continued*)

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Goodwill arising on business combinations is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years. The reason for choosing this period is based on the expected life span of the Time Out Assessment project. Provision is made for any impairment.

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2025

3 Accounting policies (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	2%
Equipment	25%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2025

4 Incoming resources	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
4.1 Charitable activities				
Department of Justice		69,000	69,000	75,750
Department for Communities		192,269	192,269	209,574
Northern Ireland Housing Executive		75,000	75,000	35,000
Belfast City Council		9,982	9,982	-
Belfast Health and Social Care Trust		179,728	179,728	223,586
NIACRO		100,000	100,000	80,000
Probation Board for Northern Ireland		-	-	-
		-	-	-
The Executive Office		1,097,365	1,097,365	1,139,709
Ulster Community Fund		-	-	-
LINCS		-	-	-
ARCS		16,805	16,805	-
		-	-	-
Central /Other	123,382	25,402	148,784	102,644
	123,382	1,765,551	1,888,933	1,866,263

** Incoming resources include funds where recognition criteria is met and the corresponding amount is accrued in charity debtors.*

4.2 Investment income

Bank interest receivable	2,266	-	2,266	1,377
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4.3 Other income

Other income	72,966	-	72,966	70,000
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Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2025

5 Charitable activities		Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
	notes				
Charitable activities		(926)	1,682,307	1,681,382	1,819,451
Support costs	5.1		125,255	125,255	72,731
Governance	6	36,181	-	36,181	28,498
		35,255	1,807,562	1,842,817	1,920,680

5.1 Support costs	2025 £	2024 £
Wages and salaries	111,662	65,000
Employers NIC	11,340	5,940
Pension costs	2,253	1,791
Office and administration	-	-
	125,255	72,731

6 Governance costs	£	£
Audit fees	6,000	6,000
Legal and other professional fees	29,965	22,305
Bank charges	216	193
	36,181	28,498

7 Staff costs	£	£
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The total staff costs and employee benefits for the reporting period are analysed as follows:

Wages and salaries	697,197	655,583
Social security costs	60,691	57,192
Employer contributions to pension plans	13,604	13,246
	771,492	726,021

The average number of employees during this financial year were 25 (2024: 24)

There were no employees whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

The Board members do not receive remuneration for their services as Trustees of the Board. Directly incurred expenses are reimbursed, if claimed and there were no claims made in the current and preceding financial year.

The remuneration of key management team of 3 - £110,378 - 3 (2024: £101,970 - 3). This includes Salaries, Employer's Social Security and pension contributions.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2025

8	Intangible assets	Other £	Total £
	Cost		
	At 1 April 2024	20,000	20,000
	Additions	-	-
	Disposals	-	-
	At 31 March 2025	20,000	20,000
	Depreciation		
	At 1 April 2024	4,000	4,000
	Charge for the year	2,000	2,000
	At 31 March 2025	6,000	6,000
	Carrying amount		
	At 31 March 2025	14,000	14,000
	At 1 April 2024	16,000	16,000

The Time Out Assessment training methodology is considered to be individually material to the charity. The net book value of this intangible fixed asset is £ 14,000 (2024 - £ 16,000) and the remaining amortisation period is 8 years.

9	Fixed assets	Property £	Equipment £	Total £
	notes			
	Cost			
	At 1 April 2024	139,433	225,357	364,790
	Additions	-	-	-
	Disposals	-	-	-
	At 31 March 2025	139,433	225,357	364,790
	Depreciation			
	At 1 April 2024	8,366	202,908	211,274
	Charge for the year	2,789	16,967	19,756
	At 31 March 2025	11,155	219,875	231,030
	Carrying amount			
	At 31 March 2025	128,278	5,481	133,759
	At 1 April 2024	131,067	22,449	153,516

10	Debtors	2025 £	2024 £
	Debtors - Grants due on expended costs	670,805	397,078
	Prepayments and accrued income	13,099	21,590
	Other debtors	135,673	-
		819,576	418,668

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2025

		2025 £	2024 £
11 Creditors: amounts falling due within one year			
Trade creditors		287,551	125,229
Accruals and deferred income	12	92,271	37,281
Social security and other taxes		14,640	-
Other creditors		-	-
		394,462	162,510

		£	£
12 Deferred income			
At 1 April	20	16,101	7,136
BHSCT		4,862	8965
DFC		3,366	-
Amount released to income		-	-
At 31 March		24,330	16,101

	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
13 Analysis of net assets between funds				
Fixed assets	147,759		147,759	169,516
Net current assets	430,955	307,333	738,289	595,185
	578,715	307,333	886,048	764,700

	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
14 Restricted funds					
Department of Justice	51,750		69,000	(120,750)	-
Department for Communities	2,716		192,269	(190,919)	4,066
Northern Ireland Housing Executive	-		75,000	(75,000)	-
Belfast City Council	45,000		9,982	(51,472)	3,510
Belfast Health and Social Care Trust	7,137		179,728	(186,865)	-
NIACRO	-		100,000	(100,000)	-
Probation Board for Northern Ireland	-		-	-	-
The Executive Office *	393,475	(150,734)	1,097,365	(1,041,296)	298,810
Ulster Community Fund	-		-	-	-
LINCS	-		-	-	-
ARCS	-		16,805	(15,858)	947
Central /Other	-		25,402	(25,402)	-
	500,079	(150,734)	1,765,551	(1,807,562)	307,333

* The Executive Office programme reflects management fees earned by CRJI over the last 4 years not released to unrestricted reserves (note 16).

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2025

15 Unrestricted funds	Balance at beginning of year £	Transfer & Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
General					
General funds	264,622	(51,986)	198,614	(35,255)	375,995
Designated					
Core reserve	-	202,720			202,720
Contingency	-				-
Capitalisation	-	-	-	-	-
	264,622	150,734	198,614	(35,255)	578,715

16 Transfer of funds

A transfer of £150,734 was made from restricted funds to unrestricted funds for management fees earned by CRJI from TEO - Star's programme over the last 4 years.

17 Reconciliation of changes in resources to net cash flow used in charitable activities	2025 £	2024 £
Net income/(expenditure) for the financial year	121,348	16,961
Depreciation	21,756	17,876
Interest income	(2,266)	(1,377)
Increase / (Decrease) in debtors	(400,909)	162,649
(Decrease)/Increase in creditors	231,952	(172,988)
Net cash used in charitable activities	(28,119)	23,121

18 Analysis of changes in net funds	Balance at beginning of year £	Cash Flows £	Balance at end of year £
Cash at bank and short term deposit	339,028	(25,853)	313,175

19 Details of guarantee

The company is limited by guarantee having no share capital.

At 31 March 2025 there was 2 members (2024 - 2) where guarantee is limited to £1.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company, in the event of company being wound up while they are a member, or within one year after he or she ceases to be a member.

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have, or will be complied with and no future liability is anticipated.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2025

20 Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have, or will be complied with and no future liability is anticipated.

21 Related parties

There were no related party transactions incurred during the year or the preceding year.

**Community Restorative Justice Ireland
Management Information**

Year Ended 31 March 2025

The following pages do not form part of the financial statements

Community Restorative Justice Ireland
Detailed Statement of Financial Activities

Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Department of Justice	69,000	75,750
Department for Communities	192,269	209,574
Northern Ireland Housing Executive	75,000	35,000
Belfast City Council	9,982	-
Belfast Health and Social Care Trust	179,728	223,586
NIACRO	100,000	80,000
Probation Board for Northern Ireland	-	-
	-	-
The Executive Office	1,097,365	1,139,709
Ulster Community Fund	-	-
LINCS	-	-
ARCS	16,805	-
	-	-
Central /Other	148,784	102,644
	1,888,933	1,866,263
Investment income		
Bank interest receivable	2,266	1,377
Other income		
Other income	72,966	70,000
Income of charitable activities	1,964,165	1,937,640

Community Restorative Justice Ireland
Notes to the Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2025

	2025 £	2024 £
Charitable Activities Expended		
<i>Activities undertaken directly</i>		
Wages and salaries	585,535	590,583
Employers NIC	49,350	51,252
Pension costs	11,351	11,455
Rent and service charges	19,790	24,220
Electricity and heating	12,198	7,959
Repairs and maintenance	5,518	9,806
Insurance	5,920	2,988
Travel costs	1,486	371
Stationery, printing and software	4,451	3,951
Administration	29,953	31,131
Volunteer expenses	-	-
Members training	9,197	1,804
Project costs	924,877	1,065,889
Consultancy and mediation fees	-	-
General costs	-	165
Depreciation	19,756	15,876
Amortisation	2,000	2,000
	1,681,382	1,819,451
<i>Support Costs</i>		
Wages and salaries	111,662	65,000
Employers NIC	11,340	5,940
Pension costs	2,253	1,791
Office and administration	-	-
	125,255	72,731
<i>Governance Costs</i>		
Audit fees	6,000	6,000
Legal and other professional fees	29,965	22,305
Bank charges	216	193
	36,181	28,498
Expenditure on charitable activities	1,842,817	1,920,680
Net (expenditure) / income	121,348	16,961

Accounts

COMPANY REGISTRATION NUMBER: NI042773
CHARITY REGISTRATION NUMBER: 103318

Community Restorative Justice Ireland

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2024

Community Restorative Justice Ireland
Financial Statements

Year Ended 31 March 2024

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Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland
Year ended 31 March 2024

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2024

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of property valuations that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2024

processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for is fraud in relation to asset valuations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

The current audit is conducted with professional skepticism using procedures that are in accordance with International Standards of Auditing.

In responding to the identified key audit matter above we evaluated the appropriateness of management judgements for company property with reference to external data assessing the completeness and accuracy of disclosures within the financial statements and concurred the valuation was materially consistent.

In addition to the above, our procedures to respond to risks identified include the following:

- Reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerns of actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meeting of those charged with governance;
- Obtained an understanding of provision and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgement made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James B Kennedy FCA (Senior Statutory Auditor)

For and on behalf of
James B Kennedy & Co Ltd
Chartered accountant & statutory auditor
Unit A1, Boucher Business Studios, Glenmachan Place, Belfast BT12 6QH

Community Restorative Justice Ireland
Statement of Financial Activities
(incorporating income and expenditure account)
Year Ended 31 March 2024

	notes	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
Incoming resources					
Charitable activities	4.1	66,309	1,799,954	1,866,263	1,878,242
Investment income	4.2	1,377	-	1,377	710
Other income	4.3	70,000	-	70,000	-
Total income		137,686	1,799,954	1,937,640	1,878,951
Expenditure					
Charitable activities	5	30,498	1,890,182	1,920,680	1,891,423
Net income / (expenditure)		107,188	(90,228)	16,961	(12,471)
Transfer of funds	16	-	-	-	-
Net movement in funds		107,188	(90,228)	16,961	(12,471)
Reconciliation of funds					
Fund balances at beginning of the financial year	14/15	157,434	590,306	747,740	760,211
Total funds carried forward		264,622	500,079	764,700	747,740

There are no other gains or losses other than those listed above in net income / (expenditure) for the financial year.
All income and expenditure derive from continuing activities.

Community Restorative Justice Ireland
Statement of Financial Position

Year Ended 31 March 2024

	notes	2024 £	2023 £
Fixed assets			
Intangible assets	8	16,000	18,000
Tangible fixed assets	9	153,516	169,392
		169,516	187,392
Current assets			
Debtors	10	418,668	581,316
Cash at bank and in hand		339,028	314,530
		757,695	895,846
Creditors: amounts falling due within one year	11	-	(335,498)
Net current assets		595,185	560,348
Total assets less current liabilities		764,700	747,740
Net assets		764,700	747,740
Funds of the charity			
Restricted funds	14	500,079	590,306
Unrestricted funds	15	264,622	157,434
			-
Total charity funds		764,700	747,740

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements of Community Restorative Justice Ireland, registered number NI 042773 and associated notes integral to the accounts, were approved by the board of trustees on 30th December 2024 and signed on its behalf by:

Michael O'Hara

M O'Hara
Trustee

Community Restorative Justice Ireland
Statement of Cash Flows

Year Ended 31 March 2024

	<i>notes</i>	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	23,121	(93,743)
Cash flows from investing activities			
Interest received	4.2	1,377	710
Payments to acquire intangible fixed assets	8	-	-
Payments to acquire tangible fixed assets	9	-	(20,000)
Cash flows generated from investing activities		1,377	(19,290)
Change in cash and cash equivalents in the financial year		24,498	(113,034)
Cash and cash equivalents at beginning of the financial year	18	314,530	427,564
Cash and cash equivalents at end of the financial year		339,028	314,530
Analysis of cash and cash equivalents:			
Cash at bank and short term deposit	18	339,028	314,530

Community Restorative Justice Ireland

Notes to the Financial Statements

Year Ended 31 March 2024

1 General information

The charitable organisation is a private company limited by guarantee, without share capital. It is registered in Northern Ireland and the address of the registered office is 199 Falls Road, Belfast, BT12 6BE

2 Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Charities SORP (FRS 102) - Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis following the Board's assessment of Community Restorative Justice Ireland results for the year; the year end financial position; the approved 2024/25 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. The Board believes the charity has adequate funding in place to continue in operational existence for the foreseeable future and therefore believe it appropriate for the financial statements to be prepared on a going concern basis.

There is no material uncertainty about the ability to continue as a going concern.

Community Restorative Justice Ireland is Public Benefit entity as defined by FRS 102.

The financial statements are prepared in GBP, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

3 Accounting policies (*continued*)

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measure at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Goodwill arising on business combinations is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years. The reason for choosing this period is based on the expected life span of the Time Out Assessment project. Provision is made for any impairment.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

3 Accounting policies (*continued*)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	2%
Equipment	25%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

4 Incoming resources	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
4.1 Charitable activities				
Department of Justice		75,750	75,750	91,875
Department for Communities		209,574	209,574	208,442
Northern Ireland Housing Executive		35,000	35,000	55,000
Belfast City Council		-	-	94,460
Belfast Health and Social Care Trust		223,586	223,586	105,360
NIACRO		80,000	80,000	103,000
Probation Board for Northern Ireland		-	-	110,000
		-	-	-
The Executive Office		1,139,709	1,139,709	1,099,188
Ulster Community Fund		-	-	-
LINCS		-	-	-
ARCS		-	-	-
		-	-	-
Central /Other	66,309	36,335	102,644	10,917
	66,309	1,799,954	1,866,263	1,878,242

** Incoming resources include funds where recognition criteria is met and the corresponding amount is accrued in charity debtors.*

4.2 Investment income

Bank interest receivable	1,377	-	1,377	710
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4.3 Other income

Other income	70,000	-	70,000	-
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Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

5 Charitable activities		Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
	notes				
Charitable activities		2,000	1,817,451	1,819,451	1,781,891
Support costs	5.1		72,731	72,731	57,612
Governance	6	28,498	-	28,498	51,920
		30,498	1,890,182	1,920,680	1,891,423

5.1 Support costs		2024 £	2023 £
Wages and salaries		65,000	53,458
Employers NIC		5,940	3,911
Pension costs		1,791	242
Office and administration		-	-
		72,731	57,612

6 Governance costs		£	£
Audit fees		6,000	6,000
Legal and other professional fees		22,305	45,686
Bank charges		193	233
		28,498	51,920

7 Staff costs		£	£
The total staff costs and employee benefits for the reporting period are analysed as follows:			
Wages and salaries		655,583	780,189
Social security costs		57,192	73,621
Employer contributions to pension plans		13,246	11,760
		726,021	865,570

The average number of employees during this financial year were 24 (2023: 29)

There were no employees whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

The Board members do not receive remuneration for their services as Trustees of the Board. Directly incurred expenses are reimbursed, if claimed and there were no claims made in the current and preceding financial year.

The remuneration of key management team of 3 - £101,970 - 3 (2023: £148,968 - 3). This includes Salaries, Employer's Social Security and pension contributions.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

8	Intangible assets	Other £	Total £
	Cost		
	At 1 April 2023	20,000	20,000
	Additions	-	-
	Disposals	-	-
	At 31 March 2024	20,000	20,000
	Depreciation		
	At 1 April 2023	2,000	2,000
	Charge for the year	2,000	2,000
	At 31 March 2024	4,000	4,000
	Carrying amount		
	At 31 March 2024	16,000	16,000
	At 1 April 2023	18,000	18,000

The Time Out Assessment training methodology is considered to be individually material to the charity. The net book value of this intangible fixed asset is £ 16,000 (2023 - £ 18,000) and the remaining amortisation period is 8 years.

9	Fixed assets	Property £	Equipment £	Total £
	notes			
	Cost			
	At 1 April 2023	139,433	225,357	364,790
	Additions	-	-	-
	Disposals	-	-	-
	At 31 March 2024	139,433	225,357	364,790
	Depreciation			
	At 1 April 2023	5,577	189,820	195,398
	Charge for the year	2,789	13,088	15,876
	At 31 March 2024	8,366	202,908	211,274
	Carrying amount			
	At 31 March 2024	131,067	22,449	153,516
	At 1 April 2023	133,856	35,536	169,392

10	Debtors	2024 £	2023 £
	Debtors - Grants due on expended costs	397,078	517,338
	Prepayments and accrued income	21,590	63,978
	Other debtors	-	-
		418,668	581,316

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

		2024	2023
		£	£
11 Creditors: amounts falling due within one year			
Trade creditors		125,229	252,824
Accruals and deferred income	12	37,281	82,674
Social security and other taxes		-	-
Other creditors		-	-
		162,510	335,498

		£	£
12 Deferred income			
At 1 April	20	58,965	50,000
BHSCCT		7,137	8965
Amount released to income		(50,000)	-
At 31 March		16,101	58,965

13 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
Fixed assets	169,516		169,516	187,392
Net current assets	95,106	500,079	595,185	560,348
	264,622	500,079	764,700	747,740

14 Restricted funds	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
Department of Justice	69,000		75,750	(93,000)	51,750
Department for Communities	6,973		209,574	(213,831)	2,716
Northern Ireland Housing Executive	-		35,000	(35,000)	-
Belfast City Council	45,000		-	-	45,000
Belfast Health and Social Care Trust	8,965		223,586	(225,414)	7,137
NIACRO	60,000		80,000	(140,000)	-
Probation Board for Northern Ireland	20,000		-	(20,000)	-
	-		-	-	-
The Executive Office	380,368		1,139,709	(1,126,602)	393,475
Ulster Community Fund	-		-	-	-
LINCS	-		-	-	-
ARCS	-		-	-	-
Central /Other	-		36,335	(36,335)	-
	-		-	-	-
	590,306	-	1,799,954	(1,890,182)	500,079

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

15 Unrestricted funds	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
General funds	157,434		137,686	(30,498)	264,622
Contingency	-				-
Capitalisation	-	-	-	-	-
	157,434	-	137,686	(30,498)	264,622

16 Transfer of funds

No transfer of restricted funds to unrestricted was made in the year under review.

17 Reconciliation of changes in resources to net cash flow used in charitable activities	2024 £	2023 £
Net income/(expenditure) for the financial year	16,961	(12,471)
Depreciation	17,876	23,357
Interest income	(1,377)	(710)
Increase / (Decrease) in debtors	162,649	-
(Decrease)/Increase in creditors	(172,988)	(103,920)
Net cash used in charitable activities	23,121	(93,743)

18 Analysis of changes in net funds	Balance at beginning of year £	Cash Flows £	Balance at end of year £
Cash at bank and short term deposit	314,530	24,498	339,028

19 Details of guarantee

The company is limited by guarantee having no share capital.

At 31 March 2024 there was 2 members (2023 - 2) where guarantee is limited to £1.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company, in the event of company being wound up while they are a member, or within one year after he or she ceases to be a member.

20 Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have, or will be complied with and no future liability is anticipated.

21 Related parties

There were no related party transactions incurred during the year or the preceding year.

**Community Restorative Justice Ireland
Management Information**

Year Ended 31 March 2024

The following pages do not form part of the financial statements

Community Restorative Justice Ireland
Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024	2023
	£	£
Income and endowments		
Charitable activities		
Department of Justice	75,750	91,875
Department for Communities	209,574	208,442
Northern Ireland Housing Executive	35,000	55,000
Belfast City Council	-	94,460
Belfast Health and Social Care Trust	223,586	105,360
NIACRO	80,000	103,000
Probation Board for Northern Ireland	-	110,000
	-	-
The Executive Office	1,139,709	1,099,188
Ulster Community Fund	-	-
LINCS	-	-
ARCS	-	-
	-	-
Central /Other	102,644	10,917
	1,866,263	1,878,242
Investment income		
Bank interest receivable	1,377	710
Other income		
Other income	70,000	-
Income of charitable activities	1,937,640	1,878,951
		-

Community Restorative Justice Ireland
Notes to the Detailed Statement of Financial Activities (*continued*)

Year Ended 31 March 2024

	2024	2023
	£	£
Charitable Activities Expended		
<i>Activities undertaken directly</i>		
Wages and salaries	590,583	726,731
Employers NIC	51,252	69,709
Pension costs	11,455	11,517
Rent and service charges	24,220	28,599
Electricity and heating	7,959	2,869
Repairs and maintenance	9,806	2,386
Insurance	2,988	12,260
Travel costs	371	-
Stationery, printing and software	3,951	4,742
Administration	31,131	51,213
Volunteer expenses	-	-
Members training	1,804	2,731
Project costs	1,065,889	843,590
Consultancy and mediation fees	-	-
General costs	165	2,186
Depreciation	15,876	21,357
Amortisation	2,000	2,000
	1,819,451	1,781,891
<i>Support Costs</i>		
Wages and salaries	65,000	53,458
Employers NIC	5,940	3,911
Pension costs	1,791	242
Office and administration	-	-
	72,731	57,612
<i>Governance Costs</i>		
Audit fees	6,000	6,000
Legal and other professional fees	22,305	45,686
Bank charges	193	233
	28,498	51,920
Expenditure on charitable activities	1,920,680	1,891,423
Net (expenditure) / income	16,961	- 12,471
	-	

Community Restorative Justice Ireland

Northern Ireland - Charity number 103318

Annual report

Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The Trustees, who are also the Directors for the purposes of company law, submit their report together with the audited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered office: 199 Falls Road,
Belfast, BT12 6BE
Company Registration number: NI 042773
Northern Ireland Charity Commission No: NIC 103318

Board Overview

The appointed Office Bearers and Board Members who held office

M O'Hara (Chairperson)
A Hughes (Resigned 3 November 2023)
Fr G Donegan
K McEvoy
C Poland
B Wright
R McLernon

The Board recognised the need to build further capacity and begin to examine the additional skill-sets that would be required to support strategic development of the Board in order to fully execute on roles and responsibilities.

Structure, governance and management

The organisation is a charitable organisation recognised by HM Revenue & Customs and registered with the Charities Commission for Northern Ireland. As of March 2002, the organisation has been registered as a charitable company limited by guarantee established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees

No person shall become a member of the company unless:

- (a) that person has completed an application for membership in a form approved by the directors; and
- (b) directors have approved the application.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director:

- (a) by ordinary resolution, or
- (b) by a decision of the directors.

1. In any case where, as a result of death, the company has no members and no directors, the personal representatives of the last member to have died have the right, by notice in writing to appoint a person to be a director.
2. For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Risk management

CRJI have a number of policies in place to protect staff and clients. Updates are given on the change in policy on a regular basis. We adhere to our Standards & Values and all legal requirements expected of us as an organisation to mitigate all harm. CRJI:

- is a member of NIVCA and avails of all its support
- outsourced HR to Peninsula Business Services for review of policies, staff contract and HR advice
- registered with the Equality Commission for Northern Ireland, monitored annually
- puts in place 'Risk Assessments' for all its projects

Risk management cont'd

- sends quarterly monitoring & finance reports to all its funders and completes Verification Reviews quarterly & annually
- is an accredited organisation with the Department of Justice
- is inspected by the Criminal Justice Inspectorate for NI
- is the Lead Partner for the Outer West Family Support HUB through the Belfast Trust
- has won the Department of Justice - Justice in the Community Awards – 'Rewarding Justice Champions' –
- has secured the Investors In People standard award in 2018
- has been recognised as a 'Robust' organisation with the Department of Communities - Social Development Programme and is a Lead Partner for the Social Environment Programme - Crime
- has been recognised as a 'Robust' organisation by The Executive Office
- is accredited by Skills for Justice Awards as a Centre for Restorative Justice Training and undertakes EQA assessments annually
- is registered with ICO
- Is registered as an Equal Opportunities Employer

Objectives and activities

The charity's objectives and activities continue to be:

- To promote a non-violent approach to crime and anti-social behaviour.
- To raise awareness of and develop within communities an acceptance of the principles of Restorative Justice to create Restorative Communities
- To create an environment where the community/victims of crime and/or anti-social behaviour would feel free to express their feelings.
- Work with the community for a safer community and to ensure full inclusiveness and participation of all communities
- Provide a conflict mediation/resolution and others services/programmes designed to promote good citizenship in the area of benefit to both individuals and community organisations which could not otherwise avail of such services
- Train volunteer practitioners in a variety of techniques which will enable them to deliver programmes of restorative justice.

Operational Overview

Operationally the organisation continued to grow and diversify at pace as evident from the financial turnover. Despite restrictions new funding streams had opened up and the STARS (Striving To Achieve a Restorative Society) which is funded by the Executive Office as part of the Communities in Transition programme and delivered in partnership with NIA, continued to thrive. Also, in this year as part of the same TEO initiative, we successfully tendered a bid to deliver the Community Safety in North Belfast, following on from our success from previous years in Lurgan. CRJI continues to provide community support and services through the following programmes which we have successfully attained funding from TEO, NIHE, NIACRO, DoJ, SSGT, BHSCT, DfC, and BCC to continue these services.

Whilst CRJI rose to the challenge of leading on new projects, this was in addition to CRJI's primary work; mediation and community support, CRJI are placed at the heart of our communities and continue to deliver restorative interventions and support to those who need it most.

DFC programme outcomes are to complement a reduction on overall recorded crime rates, reduction in anti-social behaviour, reduction in theft crime rate reduction in violent crime and increase community pride. The restorative medium that underpins the work of CRJI places the needs of the victim at the heart of the process. Consequently, victim support is central of CRJI's approach. Referrals can come from police, community and others. Clients may have been the victims of any of a wide range of offences perpetrated against them, including anti-social behaviour, burglary and theft physical attack, punishment attacks etc. This achieved by our practitioners offering community support to the victims by way of safety plans, distribution of home CCTV equipment, leaflets and social media posts on how to stay safe personally, at home or on line. By raising awareness of ASB and how to report such activities. Cross community networking and community engagement workshops. Signposting networks to support people with community issues i.e. Mental Health, Substance Misuse, Hate Crime etc.

CRJI continue to work in partnership with BHSCT on delivering a number of programmes which offer support to families and young people.

Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

Family Support Programme this early intervention service offers practical and emotional support to families over a 6-9-week period through home visits. The programme is designed to help families build confidence and independence during challenging times. All referrals are processed through the Belfast Family Support Hubs. *Referrals accepted via Belfast Family Support Hubs only. A minimum of 12 Home Visiting Programmes to be delivered per annum over 480 hours to 1 family unit per programme*

Family Support HUB support access to early intervention family support services for families and children/young persons aged up to 18 years. A Family Support Hub is a multi-agency network of statutory, community and voluntary organisations that provide early intervention services, or work with families who need support. The network accepts referrals and uses their knowledge of local service providers to signpost families with specific needs to an appropriate service.

Traveller Programme raise awareness of existing services that can offer support to families and individual members of the travelling community. The sessions are intended to provide support, encouragement and sometimes gentle challenge, in order to support participants to achieve positive change and increase awareness. We offer family support sessions, inclusion support and personal development sessions to support families and enable them access additional support for themselves and loved ones.

GROW project supports young people aged from 12+ in LAC, residential, and aftercare settings within the Belfast Trust Area. The project offers a person-centred and trauma-informed approach and wrap around services addressing various needs. Mentors provide weekly contact and access to professional support like therapy, education, employability, and family support. The aim is to ensure the best outcomes for young people. The project is presently supporting young people with a variety of complex needs and issues. Support is required around issues of addiction, poor mental health, adverse childhood trauma, displacement as well as risk taking behaviour and criminality.

Mentors work on an individualised approach using a variation of restorative approaches/ interventions. Mentors will have contact with young person and/or family for up to 6 months. Based on the individual needs of each referral, mentors will liaise with statutory services and any other agencies involved to complete an individualised support plan offering a holistic approach.

ASPIRE programme (funded by NIACRO) which encourages and guides young males to lead productive lives by realizing their ambitions and aspirations. It offers a wide spectrum of support including well-being, substance use, restorative work, education and employment, the Criminal Justice System, accommodation and more. We use a holistic approach and tailor the support around the needs of the individual.

MACS project delivers and provides crucial services to those clients who wish to engage in the CRJI process, this service is delivered geographically throughout the Greater West Belfast and South and East Belfast communities. Our aim is providing crucial services to our clients who wish to resolve their issues and concerns through mediation, it is important for this to take place within a neutral, confidential and safe place for all who present to our offices. This service is offered to NIHE tenants and extends to other housing providers and home owners. We offer and assist our MACS clients and Communities in many issues that may be impacting on them or others:

- **Mediations**
- **Victims Support**
- **Advice**
- **Advocacy Support**
- **Community Support**
- **Neighbours or families in dispute**
- **Anti-Community behaviour**
- **Addiction issues**
- **Re-integration**

- **Youth related issues**
- **Housing**
- **Threat related issues**
- **Hate Crime**

RAP (Restorative Approach in Prison) provides restorative support to their clients, primarily ex-offenders, but also to those at risk of offending. To help them from re-offending and reintegrate themselves into society. CRJI will link with housing providers and job placement services. To create stable family relationships to help alleviate some of the emotional and mental health impacts associated with incarceration through restorative interventions. Supporting these families to improve outcomes for children, reduce the likelihood of intergenerational crime, and, ultimately, lead to the successful resettlement of ex-prisoners. Our service aims to act as a bridge between prisons and families, supporting the transition back into the community and family setting.

The Restorative Approach in Prisons program (RAP) restoratively support's individuals who have come into contact with the Criminal Justice System, assisting them to engage in restorative activities, reflect on harm incurred and explore ways they could make reparation or prevent reoccurrence. This work requires varying degree of exploration and as a result I also help individuals to manage underlying issues to promote and enable meaningful change. Within a restorative process we focus on a range of key themes which can determine the direction of the work; accountability, reintegration, and housing needs. I work on a strength-based practice that works with the individual to promote their wellbeing. Through dialogue, clients are supported with the aim to divert them from re-offending and reintegrate back into society and community.

Health & Wellbeing offers support and holistic mentoring aimed at enhancing the social, emotional and physical wellbeing of individuals within the Communities in Transition areas. The programme delivers tailored support in response to the needs of the individual. The programme is structured around three core components: mentoring, volunteer training, and awareness raising. Each mentoring participant is allocated a specific budget named 'Enabling Positive Change' to support their goals and needs.

Training and Development

CRJI continue to support CPD of all our staff and volunteers and continue to deliver training to Community representatives and statutory agencies we work in partnership with. This year we have invested in our training centre approved and regulated by Skills for Justice awards to deliver Skills for Justice Level 3, Understanding the Principles of Restorative Practice to PSNI NPT in North Belfast, new staff members and volunteers. We envisage this rolling out this training for every PSNI NPT across Belfast and Derry and other community and statutory bodies we work in partnership with in the next 12 months.

We have delivered a number of OCN RP/RJ accredited training programmes across Belfast, Newry and Derry this year with 245 certificates issued to participants for successfully completing OCN's Levels 1-3. We will continue to deliver training workshops and accredited training to community groups, schools youth clubs and sports clubs.

The range of accredited training in this programme included but was not limited to;

- Understanding Restorative Practices
- Choices and Consequences
- Skills for Justice
- Community Safety
- Coaching/Mentoring Skills
- Trauma Informed Practices/ACE's
- Community Resilience
- Community Safety
- Suicide Awareness/ Mind Skills
- Therapeutic Crisis Intervention
- Domestic Abuse, Bystander

Delivery of these programmes not only raised awareness and defined benefits of restorative practices across community and statutory bodies, it also helped build capacity within communities to take control of issues and develop inclusive and collaborative solutions.

Trustee/Senior Management Joint Initiatives

CRJI continue to engage in the RJWG and relevant subgroups, through attendance and participation at meetings, completing feedback and input into working documents. To date the CEO attended these meetings. The CEO led on this and attended on behalf of the organisation. CRJI have been liaising with key stakeholders outside of this meeting framework where appropriate to ensure collaborative working across restorative justice themes to avoid duplication; Victims support, NIA, NIACRO and PSNI.

CRJI have shared a menu of training with DoJ and are open to deliver SFJ training with prison staff, CRJI can pilot the delivery of restorative training. This menu was shared in May 2023, however CRJI and NIA have developed a CPD in restorative practices course with the University of Ulster, however given that this course is co-delivered there may not be the same level of flexibility around the delivery of this and this is designed to be delivered on campus.

Our CEO has been leading on the establishment of Community resolution pilot with the PSNI on behalf of the organisation. to date the following actions have been completed

- Process Map agreed for CBRJ and establishing an agreed referral pathway
- Draft referral form
- Draft Engagement and update form
- List of Applicable offences
- Signing of finalisation documents in March 2024
- CRN's to go live 11th April 2024

CRJI have support the DoJ and Interim Protocol Lead (IPL) in the development, promotion and adherence to standards set out in the new NI Protocol for Restorative Justice. Assistance has been given at several meetings around the training Framework and standards

Achievements and performance

After the purchase of Time Out Assessment Centre, CRJI Assessment Centre for Restorative Practice has been approved by Skills for Justice Awards to offer access to a range of regulated qualifications in community justice and learning and development. The Centre has been externally quality assured annually and was most recently affirmed as an exemplar and fully compliant Centre on 30th August 2024. CRJI have structures for management, support, assessment, and quality assurance of regulated qualifications. CRJI will continue to grow this training department of the organisation and will thrive to be a centre of excellence for Community Restorative Practice. CRJI are the only approved Assessment Centre for Restorative Practice in the North of Ireland and will continue building on our breadth of training to increase the capacity and sustainability of Restorative Justice.

Continuation to support the DoJ and Interim Protocol Lead to increase the capacity and sustainability of Restorative Justice and establish the new framework for community RP/RJ training and standardisation of practices.

CRJI have worked with PSNI, Community and statutory bodies to address a wide range of community safety issues, from violence and crime prevention to specific threats against vulnerable individuals and groups. The collaboration has provided targeted support, improve safety, and address the underlying issues contributing to crime and antisocial behaviour within communities.

Social Media

The development and embedding of a Social Media & PR strategy, has been transformational. It has succeeded in significantly raising the profile of CRJI both nationally and internationally. It has also been greatly received by our funders, community groups and statutory agencies.

Conclusion

Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

Through the commitment and dedication of staff and volunteers the organisation actually over-achieved on some initiatives and evidenced the need for the ongoing work at a local community level.

I would like to record my and the trustees thanks to the CEO, Senior Management Team and all the Staff and Volunteers of CRJI for their continued commitment to the organisation.

Michael O'Hara
Chairperson CRJI

Reserves policy and going concern

CRJI state that unrestricted funds if accrued should be used for the purposes which meet the aims and objectives of CRJI:

- To provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and
- To cover any potential shortfalls without which the CRJI could not function
- To allow for redundancy
- Reserves can be used to borrow from re: cashflow of CRJI i.e.: if funders are late in paying grants - this will be paid back to the Reserves bank account as soon as the grant is received.

The Procedures for allocating reserved funds.

- The board should note the amount of unreserved funds monthly and the level of the reserves are monitored and reviewed by the Board of Directors twice a year.
- The Finance Subcommittee should receive, discuss and agree proposals for use of reserve funds. All proposals and discussions will be documented.
- Said Proposals should be brought to board meetings for consideration

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024**

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources an application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 23rd December 2024 and signed on behalf of the board of trustees by:



M O'Hare
Trustee

Community Restorative Justice Ireland

Northern Ireland - Charity number 103318

Annual return

James B Kennedy & Co., Ltd
Unit A1, Boucher Business Studios
Glenmachan Place
Belfast
BT12 6QH

Independent Auditor's Report to the Members of Community Restorative Justice Ireland
Year ended 31 March 2024

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

our opinion, based on the work undertaken in the course of the audit:

In

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees As explained more fully in the trustees' responsibilities statement

set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of property valuations that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for is fraud in relation to asset valuations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

The current audit is conducted with professional skepticism using procedures that are in accordance with International Standards of Auditing

In addition to the above, our procedures to respond to risks identified include the following:

Reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- Enquiring of management concerns of actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meeting of those charged with governance;
- Obtained an understanding of provision and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgement made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James B Kennedy FCA (Senior Statutory Auditor)

For and on behalf of

James B Kennedy & Co Ltd Chartered accountant & statutory auditor

Unit A1, Boucher Business Studios,

Glenmachan Place,

Belfast BT12 6QH

Accounts

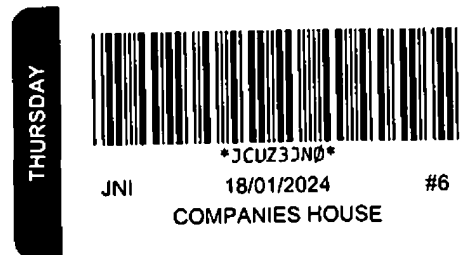
COMPANY REGISTRATION NUMBER: NI042773
CHARITY REGISTRATION NUMBER: 103318

Community Restorative Justice Ireland

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2023



Community Restorative Justice Ireland
Financial Statements

Year Ended 31 March 2023

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**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

The Trustees, who are also the Directors for the purposes of company law, submit their report together with the audited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered office: 199 Falls Road,
Belfast, BT12 6BE
Company Registration number: NI 042773
Northern Ireland Charity Commission No: NIC 103318

Board Overview

The appointed Office Bearers and Board Members who held office at last Annual General Meeting on the 15 December 2023, were as follows:

M O'Hara (Chairperson)
A Hughes
M McIlwee (Resigned 31 March 2023)
Fr G Donegan
K McEvoy
C Poland
B Wright
R McLernon

The Board recognised the need to build further capacity and begin to examine the additional skill-sets that would be required to support strategic development of the Board in order to fully execute on roles and responsibilities.

Structure, governance and management

The organisation is a charitable organisation recognised by HM Revenue & Customs and registered with the Charities Commission for Northern Ireland. As of March 2002, the organisation has been registered as a charitable company limited by guarantee established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees

No person shall become a member of the company unless:

- (a) that person has completed an application for membership in a form approved by the directors; and
- (b) directors have approved the application.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director:

- (a) by ordinary resolution, or
- (b) by a decision of the directors.

1. In any case where, as a result of death, the company has no members and no directors, the personal representatives of the last member to have died have the right, by notice in writing to appoint a person to be a director.
2. For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Risk management

CRJI have a number of policies in place to protect staff and clients. Updates are given on the change in policy on a regular basis. We adhere to our Standards & Values and all legal requirements expected of us as an organisation to mitigate all harm. CRJI:

- is a member of NIVCA and avails of all its support
- works with the Labour Relations Agency to proof read and agree policies and procedures
- puts in place 'Risk Assessments' for all its projects

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Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

Risk management cont'd

- sends quarterly monitoring & finance reports to all its funders and completes Verification Reviews annually
- is an accredited organisation with the Department of Justice
- is inspected by the Criminal Justice Inspectorate for NI
- is the Lead Partner for the Outer West Family Support HUB through the Belfast Trust
- has won the Department of Justice - Justice in the Community Awards – 'Rewarding Justice Champions' –
- has secured the Investors In People standard award in 2018
- has been recognised as a 'Robust' organisation with the Department of Communities - Social Development Programme and is a Lead Partner for the Social Environment Programme - Crime
- has been recognised as a 'Robust' organisation by The Executive Office

Objectives and activities

The charity's objectives and activities continue to be:

- To promote a non-violent approach to crime and anti-social behaviour.
- To raise awareness of and develop within communities an acceptance of the principles of Restorative Justice to create Restorative Communities
- To create an environment where the community/victims of crime and/or anti-social behaviour would feel free to express their feelings.
- Work with the community for a safer community and to ensure full inclusiveness and participation of all communities
- Provide a conflict mediation/resolution and others services/programmes designed to promote good citizenship in the area of benefit to both individuals and community organisations which could not otherwise avail of such services
- Train volunteer practitioners in a variety of techniques which will enable them to deliver programmes of restorative justice.

Operational Overview

Operationally the organisation continued to grow and diversify at pace as evident from the financial turnover. Despite restrictions new funding streams had opened up and the STARS (Striving To Achieve a Restorative Society) which is funded by the Executive Office as part of the Communities in Transition programme and delivered in partnership with NIA, continued to thrive. Also, in this year as part of the same TEO Initiative, we successfully tendered a bid to deliver the Community Safety in North Belfast, following on from our success from previous years in Lurgan.

As of 1 April 2021 CRJI have a newly appointed CEO following the retirement of the previous CEO.

Whilst CRJI rose to the challenge of leading on new projects, this was in addition to CRJI's primary work; mediation and community support, CRJI are placed at the heart of our communities and continue to deliver restorative interventions and support to those who need it most.

Training and Development

This was another key priority for the year and whilst face to face delivery of training was generally not available/ significantly reduced, the organisation, through the STARS team, supported by external training providers, maximised the use of online media and delivered a holistic, accredited training programme across a broad spectrum, which included, Internal staff, volunteers, Board members, Community Groups, local Schools and various Statutory Agencies (PSNI, NIFRS, NIHE, BHSCT, BCC, PBNI).

The range of accredited training in this programme included but was not limited to;

- Understanding Restorative Practices
- Choices and Consequences
- Skills for Justice
- Community Safety
- Coaching/Mentoring Skills
- Trauma Informed Practices/ACE's
- Community Resilience
- Community Safety

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- Suicide Awareness/ Mind Skills
- Therapeutic Crisis Intervention
- Domestic Abuse, Bystander

Delivery of these programmes not only raised awareness and defined benefits of restorative practices across community and statutory bodies, it also helped build capacity within communities to take control of issues and develop inclusive and collaborative solutions.

Trustee/Senior Management Joint Initiatives

This was another area impacted by Covid, however, again through the use of online media Trustees and Senior Management were able to work together to progress a number of strategic initiatives that had been under review, for example;

- Development of the Adult Restorative Justice Strategy. Review of output from the Consultation, development of next steps
- Creation and review of internal paper "Drugs In The Community" recommended actions and timescales
- Review of output from the Independent Review of Hate Crime, focus on the recommendations in respect of the role of restorative practices, engagement with DOJ
- Supporting Change, a strategy for women and girls in or at risk of contact with the justice system – Challenging short sentencing and promoting the wider use of restorative practices.
- Domestic Abuse and Family Proceedings Bill, providing input and recommendations to the Stormont Executive.

The Trustees and Management team also established a Sub Group to provide written evidence to the All-Party Parliamentary Group Inquiry Into Restorative Practices 2021/2022.

The Sub-Group provided detail evidence of;

- Areas where restorative practices were being applied
- Objective evidence to determine effectiveness
- Examples of what makes a good restorative culture in a setting, institution or community
- Areas where restorative principles are not being applied, evidence of blockages and actions required to overcome.

This proved to be an excellent learning opportunity

Achievements and performance

A detailed report of the charity's activities during the year under review which accounted to 68 pages was presented at the AGM held on the ___ December 2023. A copy of this report is available on request directly from the charity who may be contacted by telephone on 02895212131, or alternatively via the charity website at crjiireland.org.

Social Media

It is also worthwhile mentioning in this report how the organisation took a proactive approach to compensate for the limited personal contact and ongoing restrictions in movement etc.

The development and embedding of a Social Media strategy, has been transformational. It has succeeded in significantly raising the profile of CRJI both nationally and internationally. It has also been greatly received by our funders, community groups and statutory agencies.

Conclusion

Whilst it has been a challenging year, due to changing Covid restrictions, strain on staff, changes to the workforce, operationally CRJI continued to adjust to a new way of working.

Through the commitment and dedication of staff and volunteers the organisation actually over-achieved on some initiatives and evidenced the need for the ongoing work at a local community level.

I would like to record my and the trustees thanks to the CEO, Senior Management Team and all the Staff and Volunteers of CRJI for their continued commitment to the organisation.

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Year ended 31 March 2023**

As a footnote I think it would be prudent for me to verbalise some of the challenges the Trustees have faced in the current year, which were exacerbated by Covid, as this would be important context in terms of understanding key risks and priorities in the months ahead.

Michael O'Hara
Chairperson CRJI

Financial review

The deficit for the year was £12,471 (2022: Surplus £29,802) which has reduced the total fund balance carried forward to £747,740. The Statement of Financial Activities for the year is detailed on page 9.

Reserves policy and going concern

CRJI state that unrestricted funds if accrued should be used for the purposes which meet the aims and objectives of CRJI:

- To provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and
- To cover any potential shortfalls without which the CRJI could not function
- To allow for redundancy
- Staff SUBS can be taken out of and paid back into the reserves policy
- Reserves can be used to borrow from re: cashflow of CRJI i.e.: if funders are late in paying grants - this will be paid back to the Reserves bank account as soon as the grant is received.

The Procedures for allocating reserved funds.

- The board should note the amount of unreserved funds monthly and the level of the reserves are monitored and reviewed by the Board of Directors twice a year.
- The Finance Subcommittee should receive, discuss and agree proposals for use of reserve funds. All proposals and discussions will be documented.
- Said Proposals should be brought to board meetings for consideration

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources an application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

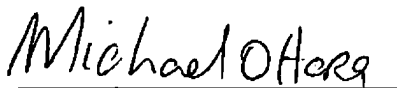
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 December 2023 and signed on behalf of the board of trustees by:


M O'Hare
Trustee

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

[illegible]

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

1. The first part of the paper discusses the importance of the study of the history of the United States. It is argued that the study of the history of the United States is essential for a full understanding of the country and its people. The paper then discusses the various methods used by historians to study the past, including the use of primary and secondary sources, and the importance of critical thinking in the study of history.

2. The second part of the paper discusses the role of the federal government in the development of the United States. It is argued that the federal government has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the federal government, and the impact of these policies and programs on the country and its people.

3. The third part of the paper discusses the role of the states in the development of the United States. It is argued that the states have played a central role in the development of the country, and that their actions have shaped the course of American history. The paper then discusses the various policies and programs of the states, and the impact of these policies and programs on the country and its people.

4. The fourth part of the paper discusses the role of the people in the development of the United States. It is argued that the people have played a central role in the development of the country, and that their actions have shaped the course of American history. The paper then discusses the various policies and programs of the people, and the impact of these policies and programs on the country and its people.

5. The fifth part of the paper discusses the role of the economy in the development of the United States. It is argued that the economy has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the economy, and the impact of these policies and programs on the country and its people.

6. The sixth part of the paper discusses the role of the culture in the development of the United States. It is argued that the culture has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the culture, and the impact of these policies and programs on the country and its people.

7. The seventh part of the paper discusses the role of the environment in the development of the United States. It is argued that the environment has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the environment, and the impact of these policies and programs on the country and its people.

8. The eighth part of the paper discusses the role of the military in the development of the United States. It is argued that the military has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the military, and the impact of these policies and programs on the country and its people.

9. The ninth part of the paper discusses the role of the education system in the development of the United States. It is argued that the education system has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the education system, and the impact of these policies and programs on the country and its people.

10. The tenth part of the paper discusses the role of the health care system in the development of the United States. It is argued that the health care system has played a central role in the development of the country, and that its actions have shaped the course of American history. The paper then discusses the various policies and programs of the health care system, and the impact of these policies and programs on the country and its people.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James B Kennedy FCA (Senior Statutory Auditor)

For and on behalf of
James B Kennedy & Co Ltd
Chartered accountant & statutory auditor
Unit A1, Boucher Business Studios
Glenmachan Place
Belfast
BT12 6QH

Community Restorative Justice Ireland
Statement of Financial Activities
(Incorporating Income and expenditure account)
Year Ended 31 March 2023

	notes	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
Incoming resources					
Charitable activities	4.1	10,917	1,867,324	1,878,242	1,772,183
Investment income	4.2	710	-	710	274
Other income	4.3	-	-	-	-
Total income		11,627	1,867,324	1,878,951	1,772,457
Expenditure					
Charitable activities	5	53,920	1,837,503	1,891,423	1,742,655
Net income / (expenditure)		(42,293)	29,821	(12,471)	29,802
Transfer of funds	16	-	-	-	89,433
Net movement in funds		(42,293)	29,821	(12,471)	119,234
Reconciliation of funds					
Fund balances at beginning of the financial year	14/15	199,727	560,484	760,211	640,977
Total funds carried forward		157,434	590,306	747,740	760,211

There are no other gains or losses other than those listed above in net income / (expenditure) for the financial year.
All income and expenditure derive from continuing activities.

**Community Restorative Justice Ireland
Statement of Financial Position**

Year Ended 31 March 2023

	notes	2023 £	2022 £
Fixed assets			
Intangible assets	8	18,000	-
Tangible fixed assets	9	169,392	168,825
		187,392	168,825
Current assets			
Debtors	10	581,316	481,322
Cash at bank and in hand		314,530	221,117
		895,846	702,440
Creditors: amounts falling due within one year	11	(335,498)	(111,053)
Net current assets		560,348	591,387
Total assets less current liabilities		747,740	760,211
Net assets		747,740	760,211
Funds of the charity			
Restricted funds	14	590,306	560,484
Unrestricted funds	15	157,434	199,727
			-
Total charity funds		747,740	760,211

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements of Community Restorative Justice Ireland, registered number NI 042773 and associated notes integral to the accounts, were approved by the board of trustees on 29th December 2023 and signed on its behalf by:

Michael O'Hara

M O'Hara
Trustee

Community Restorative Justice Ireland
Statement of Cash Flows

Year Ended 31 March 2023

	<i>notes</i>	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	17	134,628	(381,642)
Cash flows from investing activities			
Interest received	4.2	710	274
Payments to acquire intangible fixed assets	8	(20,000)	-
Payments to acquire tangible fixed assets	9	(21,925)	(76,371)
Cash flows generated from investing activities		(41,215)	(76,097)
Change in cash and cash equivalents in the financial year		93,413	(457,739)
Cash and cash equivalents at beginning of the financial year	18	221,117	678,856
Cash and cash equivalents at end of the financial year		314,530	221,117
Analysis of cash and cash equivalents:			
Cash at bank and short term deposit	18	314,530	221,117

**Community Restorative Justice Ireland
Notes to the Financial Statements**

Year Ended 31 March 2023

1 General information

The charitable organisation is a private company limited by guarantee, without share capital. It is registered in Northern Ireland and the address of the registered office is 199 Falls Road, Belfast, BT12 6BE

2 Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Charities SORP (FRS 102) - Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis following the Board's assessment of Community Restorative Justice Ireland results for the year; the year end financial position; the approved 2022/23 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. The Board believes the charity has adequate funding in place to continue in operational existence for the foreseeable future and therefore believe it appropriate for the financial statements to be prepared on a going concern basis.

There is no material uncertainty about the ability to continue as a going concern.

Community Restorative Justice Ireland is Public Benefit entity as defined by FRS 102.

The financial statements are prepared in GBP, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2023

3 Accounting policies (*continued*)

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measure at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Goodwill arising on business combinations is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years. The reason for choosing this period is based on the expected life span of the Time Out Assessment project. Provision is made for any impairment.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2023

3 Accounting policies (*continued*)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	2%
Equipment	25%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2023

4 Incoming resources	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
4.1 Charitable activities				
Department of Justice		91,875	91,875	53,250
Department for Communities		208,442	208,442	248,320
Northern Ireland Housing Executive		55,000	55,000	55,000
Belfast City Council		94,460	94,460	46,020
Belfast Health and Social Care Trust		105,360	105,360	97,983
NIACRO		103,000	103,000	82,875
Probation Board for Northern Ireland		110,000	110,000	40,000
		-	-	-
The Executive Office		1,099,188	1,099,188	1,018,410
Ulster Community Fund		-	-	-
LINCS		-	-	37,959
ARCS		-	-	-
		-	-	-
Central /Other	10,917	-	10,917	92,367
	10,917	1,867,324	1,878,242	1,772,183

** Incoming resources include funds where recognition criteria is met and the corresponding amount is accrued in charity debtors.*

4.2 Investment income

Bank interest receivable	710	-	710	274
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4.3 Other Income

Other income	-	-	-	-
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Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2023

5 Charitable activities		Unrestricted funds	Restricted funds	Funds 2023	Funds 2022
	notes	£	£	£	£
Charitable activities		2,000	1,779,891	1,781,891	1,652,305
Support costs	5.1		57,612	57,612	80,300
Governance	6	51,920	-	51,920	10,050
		53,920	1,837,503	1,891,423	1,742,655

5.1 Support costs	2023	2022
	£	£
Wages and salaries	53,458	72,933
Employers NIC	3,911	4,966
Pension costs	242	-
Office and administration	-	2,401
	57,612	80,300

6 Governance costs	£	£
Audit fees	6,000	6,000
Legal and other professional fees	45,686	3,848
Bank charges	233	202
	51,920	10,050

7 Staff costs	£	£
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The total staff costs and employee benefits for the reporting period are analysed as follows:

Wages and salaries	780,189	804,716
Social security costs	73,621	60,420
Employer contributions to pension plans	11,760	16,327
	865,570	881,463

The average number of employees during this financial year were 29 (2022: 33)

There were no employees whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

The Board members do not receive remuneration for their services as Trustees of the Board. Directly incurred expenses are reimbursed, if claimed and there were no claims made in the current and preceding financial year.

The remuneration of key management team of 3 - £148,968 - 3 (2022: £179,557 - 3). This includes Salaries, Employer's Social Security and pension contributions.

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2023

8	Intangible assets	Other £	Total £
	Cost		
	At 1 April 2022	-	-
	Additions	20,000	20,000
	Disposals	-	-
	At 31 March 2023	20,000	20,000
	Depreciation		
	At 1 April 2022	-	-
	Charge for the year	2,000	2,000
	At 31 March 2023	2,000	2,000
	Carrying amount		
	At 31 March 2023	18,000	18,000
	At 1 April 2022	-	-

The Time Out Assessment training methodology is considered to be individually material to the charity. The net book value of this intangible fixed asset is £ 18,000 (2022 - £ NIL) and the remaining amortisation period is 9 years.

9	Fixed assets	notes	Property £	Equipment £	Total £
	Cost				
	At 1 April 2022		139,433	203,432	342,865
	Additions		-	21,925	21,925
	Capitalised costs	9.1	-	-	-
	At 31 March 2023		139,433	225,357	364,790
	Depreciation				
	At 1 April 2022		2,789	171,252	174,040
	Charge for the year		2,789	18,569	21,357
	At 31 March 2023		5,577	189,820	195,398
	Carrying amount				
	At 31 March 2023		133,856	35,536	169,392
	At 1 April 2022		136,644	32,180	168,825

9.1 Capitalised costs

The charity entered into a rent to buy scheme in April 2015. Under the terms of the agreement, full title of ownership was due to be made on the 24 February 2022 following final payment.

The title to the property has not been officially registered to the charity's name at the date of reporting and the Board are confident that they have complied in full to the scheme arrangement.

10	Debtors	2023 £	2022 £
	Debtors - Grants due on expended costs	517,338	481,322
	Prepayments and accrued income	63,978	-
	Other debtors	-	-
		581,316	481,322

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2023

		2023 £	2022 £
11 Creditors: amounts falling due within one year			
Trade creditors		252,824	-
Accruals and deferred income	12	82,674	71,573
Social security and other taxes		-	39,480
Other creditors		-	-
		335,498	111,053

		£	£
12 Deferred income			
At 1 April	20	50,000	50,000
BHSCT		8,965	-
Amount released to income		-	-
At 31 March		58,965	50,000

	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
13 Analysis of net assets between funds				
Fixed assets	187,392		187,392	168,825
Net current assets	(29,957)	590,306	560,348	591,387
	157,434	590,306	747,740	760,211

	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
14 Restricted funds					
Department of Justice	-		91,875	(22,875)	69,000
Department for Communities	-		208,442	(201,470)	6,973
Northern Ireland Housing Executive	11,997		55,000	(66,997)	-
Belfast City Council	-		94,460	(49,460)	45,000
Belfast Health and Social Care Trust	17,225		105,360	(113,620)	8,965
NIACRO	21,270		103,000	(64,270)	60,000
Probation Board for Northern Ireland	10,000		110,000	(100,000)	20,000
	-		-	-	-
The Executive Office	485,289		1,099,188	(1,204,108)	380,368
Ulster Community Fund	-		-	-	-
LINCS	-		-	-	-
ARCS	-		-	-	-
Central /Other	14,704		-	(14,704)	-
	-		-	-	-
	560,484	-	1,867,324	(1,837,503)	590,306

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2023

15 Unrestricted funds	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
General funds	199,727		11,627	(53,920)	157,434
Contingency	-				-
Capitalisation	-	-	-	-	-
	<u>199,727</u>	<u>-</u>	<u>11,627</u>	<u>(53,920)</u>	<u>157,434</u>

16 Transfer of funds

No transfer of restricted funds to unrestricted was made in the year under review.

17 Reconciliation of changes in resources to net cash flow used in charitable activities	2023 £	2022 £
Net income/(expenditure) for the financial year	(12,471)	29,802
Depreciation	23,357	60,553
Interest income	(710)	(274)
Increase / (Decrease) in debtors	(99,994)	(481,322)
(Decrease)/Increase in creditors	224,445	9,600
Net cash used in charitable activities	<u>134,628</u>	<u>(381,642)</u>

18 Analysis of changes in net funds	Balance at beginning of year £	Cash Flows £	Balance at end of year £
Cash at bank and short term deposit	<u>221,117</u>	<u>93,413</u>	<u>314,530</u>

19 Details of guarantee

The company is limited by guarantee having no share capital.

At 31 March 2023 there was 2 members (2022 - 2) where guarantee is limited to £1.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company, in the event of company being wound up while they are a member, or within one year after he or she ceases to be a member.

20 Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have, or will be complied with and no future liability is anticipated.

21 Related parties

There were no related party transactions incurred during the year or the preceding year.

**Community Restorative Justice Ireland
Management Information**

Year Ended 31 March 2023

The following pages do not form part of the financial statements

Community Restorative Justice Ireland
Detailed Statement of Financial Activities

Year Ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Charitable activities		
Department of Justice	91,875	53,250
Department for Communities	208,442	248,320
Northern Ireland Housing Executive	55,000	55,000
Belfast City Council	94,460	46,020
Belfast Health and Social Care Trust	105,360	97,983
NIACRO	103,000	82,875
Probation Board for Northern Ireland	110,000	40,000
	-	-
The Executive Office	1,099,188	1,018,410
Ulster Community Fund	-	-
LINCS	-	37,959
ARCS	-	-
	-	-
Central /Other	10,917	92,367
	1,878,242	1,772,183
Investment income		
Bank interest receivable	710	274
Other income		
Other income	-	-
Income of charitable activities	1,878,951	1,772,457

Community Restorative Justice Ireland
Notes to the Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2023

	2023	2022
	£	£
Charitable Activities Expended		
<i>Activities undertaken directly</i>		
Wages and salaries	726,731	731,783
Employers NIC	69,709	55,454
Pension costs	11,517	16,327
Rent and service charges	28,599	58,457
Electricity and heating	2,869	9,359
Repairs and maintenance	2,386	932
Insurance	12,260	6,415
Travel costs	-	609
Stationery, printing and software	4,742	14,769
Administration	51,213	83,696
Volunteer expenses	-	-
Members training	2,731	27,694
Project costs	843,590	549,582
Consultancy and mediation fees	-	19,264
General costs	2,186	17,412
Depreciation	21,357	60,553
Amortisation	2,000	-
	1,781,891	1,652,305
Support Costs		
Wages and salaries	53,458	72,933
Employers NIC	3,911	4,966
Pension costs	242	-
Office and administration	-	2,401
	57,612	80,300
Governance Costs		
Audit fees	6,000	6,000
Legal and other professional fees	45,686	3,848
Bank charges	233	202
	51,920	10,050
Expenditure on charitable activities	1,891,423	1,742,655
Net (expenditure) / income	(12,471)	29,802

Community Restorative Justice Ireland

Northern Ireland - Charity number 103318

Annual report

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

Risk management cont'd

- sends quarterly monitoring & finance reports to all its funders and completes Verification Reviews annually
- is an accredited organisation with the Department of Justice
- is inspected by the Criminal Justice Inspectorate for NI
- is the Lead Partner for the Outer West Family Support HUB through the Belfast Trust
- has won the Department of Justice - Justice in the Community Awards – 'Rewarding Justice Champions' –
- has secured the Investors In People standard award in 2018
- has been recognised as a 'Robust' organisation with the Department of Communities - Social Development Programme and is a Lead Partner for the Social Environment Programme - Crime
- has been recognised as a 'Robust' organisation by The Executive Office

Objectives and activities

The charity's objectives and activities continue to be:

- To promote a non-violent approach to crime and anti-social behaviour.
- To raise awareness of and develop within communities an acceptance of the principles of Restorative Justice to create Restorative Communities
- To create an environment where the community/victims of crime and/or anti-social behaviour would feel free to express their feelings.
- Work with the community for a safer community and to ensure full inclusiveness and participation of all communities
- Provide a conflict mediation/resolution and others services/programmes designed to promote good citizenship in the area of benefit to both individuals and community organisations which could not otherwise avail of such services
- Train volunteer practitioners in a variety of techniques which will enable them to deliver programmes of restorative justice.

Operational Overview

Operationally the organisation continued to grow and diversify at pace as evident from the financial turnover. Despite restrictions new funding streams had opened up and the STARS (Striving To Achieve a Restorative Society) which is funded by the Executive Office as part of the Communities in Transition programme and delivered in partnership with NIA, continued to thrive. Also, in this year as part of the same TEO Initiative, we successfully tendered a bid to deliver the Community Safety in North Belfast, following on from our success from previous years in Lurgan.

As of 1 April 2021 CRJI have a newly appointed CEO following the retirement of the previous CEO.

Whilst CRJI rose to the challenge of leading on new projects, this was in addition to CRJI's primary work; mediation and community support, CRJI are placed at the heart of our communities and continue to deliver restorative interventions and support to those who need it most.

Training and Development

This was another key priority for the year and whilst face to face delivery of training was generally not available/ significantly reduced, the organisation, through the STARS team, supported by external training providers, maximised the use of online media and delivered a holistic, accredited training programme across a broad spectrum, which included, Internal staff, volunteers, Board members, Community Groups, local Schools and various Statutory Agencies (PSNI, NIFRS, NIHE, BHSCT, BCC, PBNI).

The range of accredited training in this programme included but was not limited to;

- Understanding Restorative Practices
- Choices and Consequences
- Skills for Justice
- Community Safety
- Coaching/Mentoring Skills
- Trauma Informed Practices/ACE's
- Community Resilience
- Community Safety

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

- Suicide Awareness/ Mind Skills
- Therapeutic Crisis Intervention
- Domestic Abuse, Bystander

Delivery of these programmes not only raised awareness and defined benefits of restorative practices across community and statutory bodies, it also helped build capacity within communities to take control of issues and develop inclusive and collaborative solutions.

Trustee/Senior Management Joint Initiatives

This was another area impacted by Covid, however, again through the use of online media Trustees and Senior Management were able to work together to progress a number of strategic initiatives that had been under review, for example;

- Development of the Adult Restorative Justice Strategy. Review of output from the Consultation, development of next steps
- Creation and review of internal paper "Drugs In The Community" recommended actions and timescales
- Review of output from the Independent Review of Hate Crime, focus on the recommendations in respect of the role of restorative practices, engagement with DOJ
- Supporting Change, a strategy for women and girls in or at risk of contact with the justice system – Challenging short sentencing and promoting the wider use of restorative practices.
- Domestic Abuse and Family Proceedings Bill, providing input and recommendations to the Stormont Executive.

The Trustees and Management team also established a Sub Group to provide written evidence to the All-Party Parliamentary Group Inquiry Into Restorative Practices 2021/2022.

The Sub-Group provided detail evidence of;

- Areas where restorative practices were being applied
- Objective evidence to determine effectiveness
- Examples of what makes a good restorative culture in a setting, institution or community
- Areas where restorative principles are not being applied, evidence of blockages and actions required to overcome.

This proved to be an excellent learning opportunity

Achievements and performance

A detailed report of the charity's activities during the year under review which accounted to 68 pages was presented at the AGM held on the ___ December 2023. A copy of this report is available on request directly from the charity who may be contacted by telephone on 02895212131, or alternatively via the charity website at crjiireland.org.

Social Media

It is also worthwhile mentioning in this report how the organisation took a proactive approach to compensate for the limited personal contact and ongoing restrictions in movement etc.

The development and embedding of a Social Media strategy, has been transformational. It has succeeded in significantly raising the profile of CRJI both nationally and internationally. It has also been greatly received by our funders, community groups and statutory agencies.

Conclusion

Whilst it has been a challenging year, due to changing Covid restrictions, strain on staff, changes to the workforce, operationally CRJI continued to adjust to a new way of working. Through the commitment and dedication of staff and volunteers the organisation actually over-achieved on some initiatives and evidenced the need for the ongoing work at a local community level.

I would like to record my and the trustees thanks to the CEO, Senior Management Team and all the Staff and Volunteers of CRJI for their continued commitment to the organisation.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

As a footnote I think it would be prudent for me to verbalise some of the challenges the Trustees have faced in the current year, which were exacerbated by Covid, as this would be important context in terms of understanding key risks and priorities in the months ahead.

Michael O'Hara
Chairperson CRJI

Financial review

The deficit for the year was £12,471 (2022: Surplus £29,802) which has reduced the total fund balance carried forward to £747,740. The Statement of Financial Activities for the year is detailed on page 9.

Reserves policy and going concern

CRJI state that unrestricted funds if accrued should be used for the purposes which meet the aims and objectives of CRJI:

- To provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and
- To cover any potential shortfalls without which the CRJI could not function
- To allow for redundancy
- Staff SUBS can be taken out of and paid back into the reserves policy
- Reserves can be used to borrow from re: cashflow of CRJI i.e.: if funders are late in paying grants - this will be paid back to the Reserves bank account as soon as the grant is received.

The Procedures for allocating reserved funds.

- The board should note the amount of unreserved funds monthly and the level of the reserves are monitored and reviewed by the Board of Directors twice a year.
- The Finance Subcommittee should receive, discuss and agree proposals for use of reserve funds. All proposals and discussions will be documented.
- Said Proposals should be brought to board meetings for consideration

**Community Restorative Justice Ireland
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023**

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources an application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

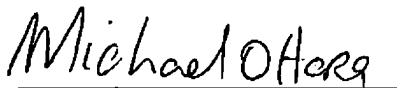
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 December 2023 and signed on behalf of the board of trustees by:


M O'Hare
Trustee

Community Restorative Justice Ireland

Northern Ireland - Charity number 103318

Annual return

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James B Kennedy FCA (Senior Statutory Auditor)

For and on behalf of
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